



KOHLER & EYRE

CERTIFIED PUBLIC ACCOUNTANTS

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*A PROFESSIONAL CORPORATION
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PRICING AND PROCEDURES

For your convenience, I have listed all of our services and fees below so you're aware of everything that we offer:

- Personal Tax Returns... Start at \$600* (\$300 retainer required)
- Business Tax Returns... Ranging from \$900-\$1,500* (\$500 retainer required)
 - This includes the preparation of one state & one federal return and the correspondence between you and your Personal Tax Consultant during the preparation
 - Additional Schedules, forms, transactions, bookkeeping, etc. required to accompany your return will be billed separately, upon your approval.
- Bookkeeping starts at \$70/hr. and can go up to \$120/hr. depending on the complexity
- Quarterly Payroll Returns are \$100 for the initial set up and \$125 per quarter with wages
- Consultation with Mark Kohler Partner (CPA & Attorney) is \$500 per hour
- Consultation with another Partner CPA is \$300 per hour
- Consultation with a Professional Tax Consultant is \$150 per hour

We typically charge for the preparation of tax returns at our standard rates. We require a retainer of \$300 per Personal Return and \$500 per Business Return prior to starting the work. **This retainer is applied to the final billing.** We accept major credit cards for payment. **Please note, we will be charging additional fees for bookkeeping services and for the preparation of additional schedules if these services are necessary.** All charges for tax return preparation are due and payable prior to the release of the return to the client or the filing of the return. You will be contacted with an estimate of charges if they are above the basic rate for your approval.

We will provide you with an information checklist and questionnaire requesting specific information. Completing the checklist and questionnaire will assist us in making sure you are well served for a reasonable fee. In providing this information to us, **you represent that the information you are supplying is truthful, accurate and complete to the best of your knowledge and that you have truthfully disclosed to us all income and other relevant facts affecting the returns. You further represent that you have provided us true, correct and complete information regarding amounts you claimed as tax deductions, and have maintained written documentation supporting all amounts, including log books and receipts.** We will not audit or otherwise verify the information you give us; however, we may ask for additional clarification of some information. You will contact us immediately if you

discover additional information that will lead to a change in your return, or if you receive any letters from the IRS, state or local taxing authorities.

You are responsible for the proper recording of financial activities, for the safeguarding of assets, and for the substantial accuracy of your financial records. The law imposes various penalties when taxpayers understate their tax liability. We recommend you retain all documents, canceled checks, receipts and other data that form the basis of income and deductions for at least 3 years after filing your return. **Please remember, you have the final responsibility for the information on your income tax returns. Please keep all originals for your records.**

In accordance with our firm's current document retention policy we will retain our work papers and your tax returns for your engagement for *seven (7)* years. After seven years, our work papers and files will no longer be available. Physical deterioration or catastrophic events may shorten the time during which our records will be available. The working papers and files of our firm are not a substitute for the original records of your company. When any records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

Please note the following policies that are in effect:

- No tax return or related information will be released until the invoice has been paid in full, and payment plans are not available.
- There will be additional expedited fees for any returns completed in which we receive your information within 30 calendar days of the filing deadline.

Sending our Office Information - Please do not send originals. Scan in your data and email or send photo copies via mail. There will be additional charges for photocopying original documents and mailing them back to you.

The IRS permits you to authorize us to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the tax return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss the return with us.

There is always a possibility that your returns may be selected for review by taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available, upon request, to represent you. **There will be additional charges for the time and expenses incurred.**

If we conclude that we are obligated to disclose a particular position on your tax return to a taxing authority and you refuse to permit disclosure, we reserve the right to withdraw from the engagement. You also have the right to choose another professional to prepare your return. In either event, you agree to compensate us for our services to the date of the withdrawal.

All invoices are due and payable upon completion of the income tax return and all major credit cards are accepted. Any unpaid balance is subject to interest at the rate of Eighteen Percent (18%) per annum, collection charges (which may be as much as 50%), court costs and reasonable attorney fees. Any returned or dishonored check will result in a \$25.00 check charge, and shall be subject to the provisions contained in U.C.A. §7-15-1 and U.C.A. §76-6-505.